

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER:

BROWN MILTON O

BROWN MILTON O C/O BRENDA CHRISTINA 8320 NE HWY 99 VANCOUVER, WA 98665

ACCOUNT NUMBER:

610093-000

PROPERTY LOCATION: 5612 NE 69TH ST

VANCOUVER, WA 98661

PETITION:

747

ASSESSMENT YEAR: Valued January 1, 2020

TAXES PAYABLE IN: 2021

The Board of Equalization for Clark County Washington was duly convened on September 16, 2020 and hereby orders the property listed above be placed on the Assessment Roll for Clark County Washington as follows:

	ASSESS	ED VALUE	BOARD OF (BOE	EQUAI VALU	
Land	\$	0		\$	0
Improvements	\$	76,501		\$	76,501
Personal property					
ASSESSED VALUE	\$	76.501	BOE VALUE	2	76 501

Date of hearing:

September 23, 2021

Recording ID#

BROWN923

Hearing Location:

By remote WebEx video conference and/or teleconference

Attendees (all through virtual conference):

Board of Equalization Members:

Daniel C. Weaver, Chairman

Lisa Bodner

Dick Riley

Appellant:

Brenda Christina

Amy Israel (Spectator)

Assessor:

Continued

FACTS AND FINDINGS

The subject property is a ranch-style mobile home with 1,782 square feet, built in 1997 and is of average construction quality. The mobile home includes a carport measuring 312 square feet.

The appellant stated that a capitalization rate of 10% was used to come to an estimate of value for the subject property. It is an older manufactured home, which depreciates in value. The appellant's research immediately prior to the hearing has indicated a capitalization rate up to 12%.

The appellant requested a value of \$64,333.

The evidence provided did not provide sufficient support for the basis of using a 10% capitalization rate nor did the evidence provide sales of comparable mobile homes.

DECISION

The Board, after carefully reviewing the information and testimony provided by the appellant, concludes that the appellant has not made an argument sufficiently clear, cogent, and convincing to overcome the Assessor's presumption of correctness.

The certified value of the subject property is sustained at \$76,501 as of January 1, 2020.

This order is submitted into the record of the Clark County Washington Board of Equalization:

Mailed on October 18, 2021 The Board of Equalization 1300 Franklin Street, Suite 650 Vancouver, WA 98660-5000 564-397-2337

Daniel C. Weaver, Chairman

Vaniel C. Wann

NOTE: This order may be appealed to the State Board of Tax Appeals by filing a Notice of Appeal form BTA100 at PO Box 40915, Olympia, WA 98504-0915 within 30 days of mailing of this order. Forms are available either from, the Board of Equalization, www.clark.wa.gov/boardofequalization, the Assessor's Office or the Washington State Board of Tax Appeals.



PROPERTY OWNER: BROWN MILTON O

BROWN MILTON O C/O BRENDA CHRISTINA 8320 NE HWY 99 VANCOUVER, WA 98665

ACCOUNT NUMBER: 610199-000

PROPERTY LOCATION: 5616 NE 69TH ST UNIT 9

VANCOUVER, WA 98661

PETITION: 748

ASSESSMENT YEAR: Valued January 1, 2020 TAXES PAYABLE IN: 2021

The Board of Equalization for Clark County Washington was duly convened on September 16, 2020 and hereby orders the property listed above be placed on the Assessment Roll for Clark County Washington as follows:

	ASSESS	ED VALUE	BOARD OF EQUALIZATION (BOE) VALUE		
Land	\$	0		\$	0
Improvements	\$	76,970		\$	76,970
Personal property					•
ASSESSED VALUE	\$	76,970	BOE VALUE	\$	76,970

Date of hearing: September 23, 2021

Recording ID# BROWN923

Hearing Location: By remote WebEx video conference and/or teleconference

Attendees (all through virtual conference):

Board of Equalization Members:

Daniel C. Weaver, Chairman

Lisa Bodner

Dick Riley

Appellant:

Brenda Christina

Amy Israel (Spectator)

Assessor:

Continued

FACTS AND FINDINGS

The subject property is a ranch-style mobile home with 1,793 square feet, built in 1997 and is of good construction quality. The mobile home includes a carport measuring 273 square feet.

The appellant stated that a capitalization rate of 10% was used to come to an estimate of value for the subject property. It is an older manufactured home, which depreciates in value. The appellant's research immediately prior to the hearing has indicated a capitalization rate up to 12%.

The appellant requested a value of \$52,833.

The evidence provided did not provide sufficient support for the basis of using a 10% capitalization rate nor did the evidence provide sales of comparable mobile homes.

DECISION

The Board, after carefully reviewing the information and testimony provided by the appellant, concludes that the appellant has not made an argument sufficiently clear, cogent, and convincing to overcome the Assessor's presumption of correctness.

The certified value of the subject property is sustained at \$76,970 as of January 1, 2020.

This order is submitted into the record of the Clark County Washington Board of Equalization:

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Vaniel C. Wearen

Daniel C. Weaver, Chairman

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ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER:

BROWN MILTON O

BROWN MILTON O C/O BRENDA CHRISTINA 8320 NE HWY 99 VANCOUVER, WA 98665

ACCOUNT NUMBER:

610255-000

PROPERTY LOCATION: 5707 NE 69TH ST

VANCOUVER, WA 98661

PETITION:

749

ASSESSMENT YEAR: Valued January 1, 2020

TAXES PAYABLE IN: 2021

The Board of Equalization for Clark County Washington was duly convened on September 16, 2020 and hereby orders the property listed above be placed on the Assessment Roll for Clark County Washington as follows:

4	ASSESS]	ED VALUE	BOARD OF (BOE	EQUAI C) VALU	
Land	\$	0		\$	0
Improvements	\$	62,485		\$	62,485
Personal property					
ASSESSED VALUE	\$	62,485	BOE VALUE	\$	62,485

Date of hearing:

September 23, 2021

Recording ID#

BROWN923

Hearing Location:

By remote WebEx video conference and/or teleconference

Attendees (all through virtual conference):

Board of Equalization Members:

Daniel C. Weaver, Chairman

Lisa Bodner

Dick Riley

Appellant:

Brenda Christina

Amy Israel (Spectator)

Assessor:

Continued

FACTS AND FINDINGS

The subject property is a ranch-style mobile home with 1,412 square feet, built in 1997 and is of average construction quality. The mobile home includes a carport measuring 440 square feet.

The appellant stated that a capitalization rate of 10% was used to come to an estimate of value for the subject property. It is an older manufactured home, which depreciates in value. The appellant's research immediately prior to the hearing has indicated a capitalization rate up to 12%.

The appellant requested a value of \$34,693.

The evidence provided did not provide sufficient support for the basis of using a 10% capitalization rate nor did the evidence provide sales of comparable mobile homes.

DECISION

The Board, after carefully reviewing the information and testimony provided by the appellant, concludes that the appellant has not made an argument sufficiently clear, cogent, and convincing to overcome the Assessor's presumption of correctness.

The certified value of the subject property is sustained at \$62,485 as of January 1, 2020.

This order is submitted into the record of the Clark County Washington Board of Equalization:

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Daniel C. Weaver, Chairman

Daniel C. akanen

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ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: BROWN MILTON O

BROWN MILTON O C/O BRENDA CHRISTINA 8320 NE HWY 99 VANCOUVER, WA 98665

ACCOUNT NUMBER: 610256-000

PROPERTY LOCATION: 6804 NE 56TH AVE

VANCOUVER, WA 98661

750 **PETITION:**

ASSESSMENT YEAR: Valued January 1, 2020 TAXES PAYABLE IN: 2021

The Board of Equalization for Clark County Washington was duly convened on September 16, 2020 and hereby orders the property listed above be placed on the Assessment Roll for Clark County Washington as follows:

	ASSESS	ED VALUE	BOARD OF EQUALIZATION (BOE) VALUE		
Land	\$	0		\$	0
Improvements Personal property	\$	64,713		\$	64,713
ASSESSED VALUE	\$	64,713	BOE VALUE	\$	64,713

Date of hearing: September 23, 2021

Recording ID# BROWN923

Hearing Location: By remote WebEx video conference and/or teleconference

Attendees (all through virtual conference):

Board of Equalization Members:

Daniel C. Weaver, Chairman

Lisa Bodner Dick Riley

Appellant:

Brenda Christina

Amy Israel (Spectator)

Assessor:

Continued

FACTS AND FINDINGS

The subject property is a ranch-style mobile home with 1,296 square feet, built in 1997 and is of average construction quality. The mobile home includes a carport measuring 312 square feet.

The appellant stated that a capitalization rate of 10% was used to come to an estimate of value for the subject property. It is an older manufactured home, which depreciates in value. The appellant's research immediately prior to the hearing has indicated a capitalization rate up to 12%.

The appellant requested a value of \$37,823.

The evidence provided did not provide sufficient support for the basis of using a 10% capitalization rate nor did the evidence provide sales of comparable mobile homes.

DECISION

The Board, after carefully reviewing the information and testimony provided by the appellant, concludes that the appellant has not made an argument sufficiently clear, cogent, and convincing to overcome the Assessor's presumption of correctness.

The certified value of the subject property is sustained at \$64,713 as of January 1, 2020.

This order is submitted into the record of the Clark County Washington Board of Equalization:

Mailed on October 18, 2021 The Board of Equalization 1300 Franklin Street, Suite 650 Vancouver, WA 98660-5000 564-397-2337

Daniel C. Weaver, Chairman

Daniel C. akan

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PROPERTY OWNER:

BROWN MILTON & DORAN RICHARD

BROWN MILTON & DORAN RICHARD C/O BRENDA CHRISTINA 8320 NE HWY 99 VANCOUVER, WA 98665

ACCOUNT NUMBER:

610578-000

PROPERTY LOCATION: 10719 NE 70TH ST

VANCOUVER, WA 98662

PETITION:

753

ASSESSMENT YEAR: Valued January 1, 2020

TAXES PAYABLE IN: 2021

The Board of Equalization for Clark County Washington was duly convened on September 16, 2020 and hereby orders the property listed above be placed on the Assessment Roll for Clark County Washington as follows:

BOARD	OF	EOUA	1.17	ATI	\mathbf{ON}

A	ASSESS	ED VALUE	(BOE) VALUE		
Land	\$	0		\$	0
Improvements	\$	74,588		\$	74,588
Personal property					
ASSESSED VALUE	\$	74,588	BOE VALUE	\$	74,588

Date of hearing:

September 23, 2021

Recording ID#

BROWN923

Hearing Location:

By remote WebEx video conference and/or teleconference

Attendees (all through virtual conference):

Board of Equalization Members:

Daniel C. Weaver, Chairman

Lisa Bodner

Dick Riley

Appellant:

Brenda Christina

Amy Israel (Spectator)

Assessor:

Continued

FACTS AND FINDINGS

The subject property is a ranch-style mobile home with 1,562 square feet, built in 1998 and is of average construction quality. The mobile home includes a carport measuring 533 square feet.

The appellant stated that a capitalization rate of 10% was used to come to an estimate of value for the subject property. It is an older manufactured home, which depreciates in value. The appellant's research immediately prior to the hearing has indicated a capitalization rate up to 12%.

The appellant requested a value of \$70,511.

The evidence provided did not provide sufficient support for the basis of using a 10% capitalization rate nor did the evidence provide sales of comparable mobile homes.

DECISION

The Board, after carefully reviewing the information and testimony provided by the appellant, concludes that the appellant has not made an argument sufficiently clear, cogent, and convincing to overcome the Assessor's presumption of correctness.

The certified value of the subject property is sustained at \$74,588 as of January 1, 2020.

This order is submitted into the record of the Clark County Washington Board of Equalization:

Mailed on October 18, 2021 The Board of Equalization 1300 Franklin Street, Suite 650 Vancouver, WA 98660-5000 564-397-2337

Daniel C. akaren

Daniel C. Weaver, Chairman

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ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: **BROWN MILTON O**

BROWN MILTON O C/O BRENDA CHRISTINA 8320 NE HWY 99 VANCOUVER, WA 98665

ACCOUNT NUMBER:

610596-000

PROPERTY LOCATION: 10909 NE 69TH ST

VANCOUVER, WA 98662

PETITION:

754

ASSESSMENT YEAR: Valued January 1, 2020

TAXES PAYABLE IN: 2021

BOARD OF EQUALIZATION

The Board of Equalization for Clark County Washington was duly convened on September 16, 2020 and hereby orders the property listed above be placed on the Assessment Roll for Clark County Washington as follows:

	ASSESSI	ED VALUE	(BOE) VALUE			
Land	\$	0		\$	0	
Improvements	\$	74,373		\$	74,373	
Personal property						
ASSESSED VALUE	\$	74,373	BOE VALUE	\$	74,373	

Date of hearing:

September 23, 2021

Recording ID#

BROWN923

Hearing Location:

By remote WebEx video conference and/or teleconference

Attendees (all through virtual conference):

Board of Equalization Members:

Daniel C. Weaver, Chairman

Lisa Bodner

Dick Riley

Appellant:

Brenda Christina

Amy Israel (Spectator)

Assessor:

Continued

FACTS AND FINDINGS

The subject property is a ranch-style residence with 1,512 square feet, built in 1998 and is of average construction quality. The mobile home includes a carport measuring 325 square feet.

The appellant stated that a capitalization rate of 10% was used to come to an estimate of value for the subject property. It is an older manufactured home, which depreciates in value. The appellant's research immediately prior to the hearing has indicated a capitalization rate up to 12%.

The appellant requested a value of \$49,686.

The evidence provided did not provide sufficient support for the basis of using a 10% capitalization rate nor did the evidence provide sales of comparable mobile homes.

DECISION

The Board, after carefully reviewing the information and testimony provided by the appellant, concludes that the appellant has not made an argument sufficiently clear, cogent, and convincing to overcome the Assessor's presumption of correctness.

The certified value of the subject property is sustained at \$74,373 as of January 1, 2020.

This order is submitted into the record of the Clark County Washington Board of Equalization:

Mailed on October 18, 2021 The Board of Equalization 1300 Franklin Street, Suite 650 Vancouver, WA 98660-5000 564-397-2337

Daniel C. Weaver, Chairman

Daniel C. akan

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ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: DORAN RICHARD ETAL

DORAN RICHARD ETAL C/O BRENDA CHRISTINA 8320 NE HWY 99 VANCOUVER, WA 98665

ACCOUNT NUMBER:

610663-000

PROPERTY LOCATION: 6811 NE 110TH AVE

VANCOUVER, WA 98662

PETITION:

756

ASSESSMENT YEAR: Valued January 1, 2020

TAXES PAYABLE IN: 2021

The Board of Equalization for Clark County Washington was duly convened on September 16, 2020 and hereby orders the property listed above be placed on the Assessment Roll for Clark County Washington as follows:

	ASSESSED	VALUE		(BOE) VALUE		
Land	\$	0		\$	0	
Improvements	\$	109,921		\$	109,921	
Personal property					,	
ASSESSED VALUE	\$	109,921	BOE VALUE	\$	109,921	

Date of hearing:

September 23, 2021

Recording ID#

BROWN923

Hearing Location:

By remote WebEx video conference and/or teleconference

Attendees (all through virtual conference):

Board of Equalization Members:

Daniel C. Weaver, Chairman

Lisa Bodner

Dick Riley

Appellant:

Brenda Christina

Amy Israel (Spectator)

Assessor:

Continued

FACTS AND FINDINGS

The subject property is a ranch-style mobile home with 1,843 square feet, built in 1998 and is of good construction quality. The mobile home includes a detached garage measuring 350 square feet.

The appellant stated that a capitalization rate of 10% was used to come to an estimate of value for the subject property. It is an older manufactured home, which depreciates in value. The appellant's research immediately prior to the hearing has indicated a capitalization rate up to 12%.

The appellant requested a value of \$65,281.

The evidence provided did not provide sufficient support for the basis of using a 10% capitalization rate nor did the evidence provide sales of comparable mobile homes.

DECISION

The Board, after carefully reviewing the information and testimony provided by the appellant, concludes that the appellant has not made an argument sufficiently clear, cogent, and convincing to overcome the Assessor's presumption of correctness.

The certified value of the subject property is sustained at \$109,921 as of January 1, 2020.

This order is submitted into the record of the Clark County Washington Board of Equalization:

Mailed on October 18, 2021 The Board of Equalization 1300 Franklin Street, Suite 650 Vancouver, WA 98660-5000 564-397-2337

Daniel C. Weaver, Chairman

Daniel C. akanen

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ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: **BROWN MILTON & DORAN RICHARD**

BROWN MILTON & DORAN RICHARD C/O BRENDA CHRISTINA 8320 NE HWY 99 VANCOUVER, WA 98665

ACCOUNT NUMBER: 611381-000

PROPERTY LOCATION: 10813 NE 68TH CIR UNIT 27

VANCOUVER, WA 98662

PETITION: 758

ASSESSMENT YEAR: Valued January 1, 2020 TAXES PAYABLE IN: 2021

The Board of Equalization for Clark County Washington was duly convened on September 16, 2020 and hereby orders the property listed above be placed on the Assessment Roll for Clark County Washington as follows:

	ASSESS]	ED VALUE	(BOE) VALUE		
Land	\$	0		\$	0
Improvements	\$	72,717		\$	72,717
Personal property					
ASSESSED VALUE	\$	72,717	BOE VALUE	\$	72,717

BOARD OF EQUALIZATION

Date of hearing: September 23, 2021

Recording ID# BROWN923

Hearing Location: By remote WebEx video conference and/or teleconference

Attendees (all through virtual conference):

Board of Equalization Members:

Daniel C. Weaver, Chairman

Lisa Bodner Dick Riley

Appellant:

Brenda Christina

Amy Israel (Spectator)

Assessor:

Continued

FACTS AND FINDINGS

The subject property is a ranch-style mobile home with 1,392 square feet, built in 1998 and is of average construction quality. The mobile home includes a detached garage measuring 336 square feet.

The appellant stated that a capitalization rate of 10% was used to come to an estimate of value for the subject property. It is an older manufactured home, which depreciates in value. The appellant's research immediately prior to the hearing has indicated a capitalization rate up to 12%.

The appellant requested a value of \$54,181.

The evidence provided did not provide sufficient support for the basis of using a 10% capitalization rate nor did the evidence provide sales of comparable mobile homes.

DECISION

The Board, after carefully reviewing the information and testimony provided by the appellant, concludes that the appellant has not made an argument sufficiently clear, cogent, and convincing to overcome the Assessor's presumption of correctness.

The certified value of the subject property is sustained at \$72,717 as of January 1, 2020.

This order is submitted into the record of the Clark County Washington Board of Equalization:

Mailed on October 18, 2021 The Board of Equalization 1300 Franklin Street, Suite 650 Vancouver, WA 98660-5000 564-397-2337

Daniel C. Weaver, Chairman

Daniel C. akaren

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